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who is familiar with the hollow partisanship of much of Canadian political criticism is apt to feel that the whole argument of the book depends too much on Hansard. In a volume largely made up of quotations, it is almost the sole authority. This is also partly responsible for the rather gloomy picture which the author gives of the corruption and other political evils in Canadian public life. Perhaps the reviewer's Canadian wish is father to his thought on this point; but the reader of Chapter XII should be warned that the Augean stables in British Columbia, Manitoba and New Brunswick have been cleaned, that the federal government has recently abolished patronage and extended the civil service regulations to the outside service, and that several of the provinces have adopted civil service laws.

On the whole, however, the book is an excellent and opportune one. To reformers in the United States, it will provide a needed corrective to the first volume in the series. To Canadians, who have been lulled into a false sense of security by the presence of an admittedly able finance minister at the helm during the war years and who are just now beginning to realize the necessity for taking serious thought concerning the national finances and even the mere machinery of their government, it will provide an excellent basis for intelligent discussion and an arsenal of offensive weapons against institutions and usages which must go before British financial ideals can be realized.

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*The Problem of a National Budget.* By WILLIAM FRANKLIN WILLOUGHBY. (New York: D. Appleton and Company, 1918. Pp. xiii, 220.)

This is one of the series of studies in administration which have been issued by the Institute for Government Research under Mr. Willoughby's direction. Like its predecessors it is marked by clearness, accuracy and practical application. The problem considered is not any abstract question as to the best form of budget procedure, but it is the practical question how to get budget reform in the circumstances that actually exist in Congress. The discussion keeps in mind the practicable, and prefers that to what might be more desirable if there were any hope of obtaining it; so the work may be described as a plan of budget reform so far as it is possible under present conditions.

The precision with which the conditions are stated gives special value to the work. The government is viewed as a going concern, and the situation as it exists in the administrative departments and in Congress is presented as the basis upon which any measure must rest. The plan recommended is not radical in its general character. It aims at little more than to systematize and correlate existing agencies. The formulation of the budget by the President, and the formation of a grand budget committee in Congress, are the main features. There are, however, some radical suggestions as to procedure. One of them is an allotment system which would admit of distribution of department grants in accordance with particular needs as they might be developed in the course of actual service. Another is the organization of public services as subsidiary corporations, to which the government would stand in the position of a holding corporation, with Congress as its board of directors. Each of the subsidiary corporations would prepare and account for its own budget, under responsibility to Congress, whose own time and effort would thus be economized, while its powers of intelligent supervision would be correspondingly augmented.

An extremely interesting and valuable feature of the work is its account of precedents showing that these suggestions are not so novel and revolutionary as at first sight they might seem to be. Just such practice already exists, the unobtrusive product of administrative convenience; so all the proposals really call for is a systematic extension of principles of organization already established.

The work closes with an account of the stages of the movement for budget reform up to the present time when it has become an issue on which both national parties are committed to action. The work may be cordially recommended as an intelligent and comprehensive statement of the case as it is now pending. It would be too much to say that the changes proposed would provide an entirely satisfactory solution of the budget problem. No such claim is made; but they would accomplish great improvement, and they have the merit of aiming at what is attainable, and of establishing lines on which budget reform might reasonably be expected to make safe progress.

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